

F.No.357/116/2014-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax Research Unit)

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New Delhi, the 23rd May, 2014

To  
Dr. Neethi V Rao,  
Institute of Public Health,  
#250 Masters Cottage,  
2 'C' Main Road, 2<sup>nd</sup> C Cross,  
Girinagar 1<sup>st</sup> Phase, Bangalore 560085,

Madam/Sir

**Subject: Information sought under Right to Information Act, 2005.**

Please refer to your un-dated application under RTI Act, 2005 received in this office on 25.04.2014. Point wise reply to your questions is as follows:-

2. Point No. (1):- Information asked by you requires compilation of various Notifications and provisions of Finance acts for providing taxes/duties applicable to various tobacco products. These documents are already published in extra ordinary gazette and available in public domain on the websites like cbec.gov.in, indiabudget.nic.in etc. Details sought by you is not in the nature of "information" as defined under section 2 (f) of the Right to Information Act, 2005 since it is not "held" by this public authority. Hence, the information as sought above cannot be provided to the applicant.

2.1 However, in true spirit of RTI Act, it is informed that you can collect and compile information from the statutes available in public domain.

1. Cigarette (Basic Excise Duty) – Finance Act 2009, Finance Act 2010, Finance Act 2011, Finance Act 2012 and Finance Act 2013
2. Cigarette ( National Calamity Contingency Duty):- The Seventh Schedule of The Finance Act ,2001
3. Cigarette ( Additional Duty of Excise):- The Seventh Schedule of The Finance Act ,2005
4. Cigarette ( Education Cess ):-Finance Act ,2004
5. Cigarette ( Secondary & Higher education Cess ):- Finance Act ,2004
6. Biri :- Notification No. 12/2012-Central Excise dated 17.03.2012
7. Other non smoking tobacco product(pan masala and Gutkha):- Notification No. 48/2008-C.E dated 01.07.2008 last amended by Notification No. 14/2012-C.E dated 17.03.2012
8. Other non smoking tobacco product(pan masala and Gutkha):- Notification No. 48/2008-C.E dated 01.07.2008 last amended by Notification No. 01/2014-C.E dated 24.01.2014

9. Other non smoking tobacco product (Chewing and unmanufactured tobacco):-  
Notification No. 16/2010-C.E dated 08.03.2010 last amended by Notification No.  
2/2014-C.E dated 24.01.2014

3. **Point No. 2 & 3-** Large number of representations/suggestions are received in Department of Revenue on regular basis. It is not possible to retrieve and compile information without having specific details.

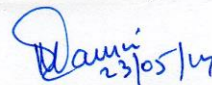
4. **Point No 4 -** It is observed that information pertain to Budget matter. All matters connected with the Budget and its approval is essentially parts of legislative process. The orders issued in the case of Shri Amin Merchant versus Department of Revenue (F.No. CIC/AT/A/2006/00456) dated the 3<sup>rd</sup> January, 2007; the Central Information Commissioner has cited the following:

*"As is very well known, all matters connected with the Budget and their approvals are essentially part of the legislative process. It is not possible for the Ministry of Finance to furnish any answers about how that process was completed and various approvals taken. If the appellant has any query about certain aspects of the Union Budget, he should take it up at an appropriate forum. The RTI Act cannot provide him any relief, answers or information."*

5. In case an appeal is proposed to be filed by you against this reply, the 1<sup>st</sup> appellate authority is as below:

**Sh. G. G. Pai, Director (TRU), Room No 146 J, North Block, Department of Revenue, Ministry of Finance.**

Yours sincerely



[Malay Samir]  
CPIO [TRU]